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OFFICE OF INTERNATIONAL
CORPORATE FINANCE

Securities and Exchange Commission
Office of International Corporate Finance
Division of Corporate Finance
450 Fifth Street, N.W.
Washington, D.C 20549
USA



05011980

RE : Clarins File N° 82-02960

SUPPL

Dear Sirs,

Enclosed is a copy of **Clarins 2005 Third Quarter net sales** submitted to you in order to maintain our exemption pursuant to Rule 12g3-2 under the Securities Exchange Act of 1934. We also confirm that the Schedule of Information included in our initial submission has not changed.

Yours truly,

Pankaj CHANDARANA
Head of Investor Relations

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Div 10/24

13th October 2005

2005 THIRD QUARTER NET SALES UP 8.3 %

Net sales	2005	2004	Change ⁽¹⁾	Like-for-like ⁽²⁾
	In M€	In M€	In %	In %
1 st quarter	225.1	214.3	+5.1	+6.6
2 nd quarter	235.5	219.1	+7.5	+8.8
1st half	460.6	433.4	+6.3	+7.7
3 rd quarter	238.1	218.9	+8.7	+8.3
First nine months	698.7	652.3	+7.1	+7.9

Net sales growth of 8.3%⁽²⁾ of the 2005 third quarter reinforces the Group confidence to reach its annual target.

The Beauty Division grew by 3.1% at average exchange rates and by 2.5% at constant exchange rates, after two consecutive quarters of decrease. This performance confirms the favourable sell out figures of the first semester.

The Perfume Division activity remains buoyant with an increase of 17.1%⁽²⁾ in net sales. This quarter has been particularly marked by the start of the launch of *Alien*, the new feminine fragrance by Thierry Mugler.

North America and Asia, more consequently, remain the most dynamic areas. Nevertheless, as in the 2nd quarter, Europe continued to show some signs of improvement.

For the first nine months ended September, the consolidated net sales with an increase of 7.9%⁽²⁾ have overperformed the worldwide market growth.

With the last quarter events (a new advertisement campaign for Clarins Brand, the pursuit of launches of *Alien* by Thierry Mugler and of *Onyx/Silver Black*, a new version of *Azzaro Pour Homme*), the Group Management Board maintains its initial net sales objective of € 1 billion (at constant exchange rates) for 2005 fiscal year.

The Group will proceed on October 27 with a bonus issue of one share for six.

(1) At average exchange rates

(2) At constant exchange rates

NET SALES BY ACTIVITY				
Consolidated Data	YTD At 30 September 2005	YTD At 30 September 2004	Change ⁽¹⁾	Like-for-like ⁽²⁾
	In M€	In M€	In %	In %
Beauty	424.2	427.3	-0.7	-0.3
Perfume	274.5	225.0	+22.0	+23.5
Total	698.7	652.3	+7.1	+7.9

NET SALES BY GEOGRAPHICAL AREA				
Consolidated Data	YTD At 30 September 2005	YTD At 30 September 2004	Change ⁽¹⁾	Like-for-like ⁽²⁾
	In M€	In M€	In %	In %
Europe	412.3	400.3	+3.0	+3.4
North America	166.5	154.8	+7.5	+9.7
Asia	70.2	56.1	+25.1	+24.6
Other countries	49.7	41.1	+20.8	+22.3
Total	698.7	652.3	+7.1	+7.9

(1) At average exchange rates

(2) At constant exchange rates

Upcoming events (Subject to modifications)

- **2nd February 2006 : 2005 Net sales**
- **23rd March 2006 : 2005 Results**



Eurolist - Compartiment A

Investor Relations Department

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AZZARO
PARIS

Thierry Mugler

PARFUMS
Stella Cadente